Amendment No. 3 to SB3195

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Date		
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Clerk		
Comm. Amdt		

AMEND Senate Bill No. 3195

House Bill No. 3232*

by adding the following new section immediately preceding the last section and by renumbering
the subsequent section accordingly:
SECTION Tennessee Code Annotated, Section 67-5-303, is amended by
adding the following language as a new, appropriately designated subsection:
() In the event an appeal or protest has been filed before an agency or
board of equalization, the assessor and the property owner or taxpayer shall first
exhaust available administrative remedies before a petition may be filed to any
court.